UNITED STATES OF AMERICA
MERIT SYSTEMS PROTECTION BOARD

2012 MSPB 93

Docket No. PH-0353-10-0596-I-1

Paula Y. Scott,

Appellant,

v.

United States Postal Service,

Agency.

July 27, 2012

Gale Robert Thames, Washington, D.C., for the appellant.

Edward William Hertwig, Landover, Maryland, for the agency.

BEFORE

Susan Tsui Grundmann, Chairman
Anne M. Wagner, Vice Chairman
Mark A. Robbins, Member

OPINION AND ORDER

¶1 The appellant has filed a petition for review of the initial decision that denied her restoration claims on the merits. For the following reasons, we REVERSE the initial decision, FIND that the appellant has shown by preponderant evidence that the agency arbitrarily and capriciously denied her restoration, and ORDER the agency to conduct a proper job search.

BACKGROUND

¶2 The appellant is a mail processing clerk at the Incoming Mail Facility in Linthicum, Maryland. Initial Appeal File (IAF), Tab 4 at 8, Tab 7 at 12. After partially recovering from a compensable injury, she received a limited duty

assignment consisting of 8 hours of work per day. IAF, Tab 23 at 79, 81, 197. On November 11, 2008, the appellant received a modified assignment offer that reduced her hours from 8 hours per day to 5 hours per day. IAF, Tab 4 at 8. On August 6, 2009, she received a modified assignment offer that further reduced her hours from 5 hours per day to 2 hours per day. *Id.* at 10. On September 5, 2009, January 21, 2010, and May 13, 2010, she received offers of modified assignments consisting of 2 hours of work per day. IAF, Tab 9 at 15, 17, 18. Pursuant to the National Reassessment Process (NRP), the appellant was offered a rehabilitation modified position of 2 hours per day on July 28, 2010. IAF, Tab 15 at 33-35. She received notice of her right to appeal to the Board, and she filed this appeal. *Id.* at 35; IAF, Tab 1.

¶3 The appellant asserted that the agency violated her restoration rights on November 11, 2008, August 6, 2009, and July 28, 2010. IAF, Tab 9 at 2. She argued that the agency denied restoration when it reduced her hours to 5 hours per day and then to 2 hours per day, even though there was work available and she was able to work 8 hours per day. *Id.* at 1; IAF, Tab 15 at 3. She asserted that she acted diligently in filing her appeal once she received notice of her right to appeal to the Board. IAF, Tab 15 at 3, 25-26. The agency responded, in part, that it received medical documentation indicating that the appellant could not perform certain tasks for longer than a specified period of time and thus reduced her hours accordingly. IAF, Tab 23 at 14-15.

¶4 The administrative judge found that the appellant made nonfrivolous allegations establishing the Board's jurisdiction over the three denial of restoration claims. IAF, Tab 27. He also found that the 2008 and 2009 claims were timely because the appellant did not receive notice of her Board appeal rights and she timely filed her appeal when she learned of her appeal rights. IAF, Tab 21. Because the appellant withdrew her request for a hearing, the administrative judge held a close of record conference and allowed the parties to submit close of record submissions. IAF, Tabs 35, 38. The administrative judge

found that the appellant proved the first two elements of a restoration claim, i.e., that she was absent from her position due to a compensable injury and that she recovered sufficiently to return to duty on a part-time basis or to return to work in a position with less demanding physical requirements than those previously required of her. IAF, Tab 43, Initial Decision (ID) at 8. With respect to the November 11, 2008 and September 5, 2009 reduction in hours, which did not occur under the NRP, the administrative judge found that the circumstances were distinguishable from the line of cases under the NRP in which the Board held that a partial elimination of previously afforded limited duty amounted to a denial of restoration and that, here, the appellant was simply challenging the details or circumstances of her restoration. ID at 10-11. Further, because the July 28, 2010 notification of a permanent rehabilitation position under the NRP only changed the appellant's reporting time and not the number of hours per day of work, the administrative judge found that the appellant's claim was simply an objection to the details and circumstances of her restoration rather than a claim for a denial of restoration. ID at 11. Thus, the administrative judge found that the appellant failed to prove by preponderant evidence that the agency denied her request for restoration. *Id.*

¶5 The appellant has filed a petition for review in which she argues that the administrative judge erred in his analysis of what constitutes a denial of restoration in the context of a reduction of hours and did not conduct a proper analysis of the evidence of record to consider whether the agency's denials of restoration were arbitrary and capricious.[1] Petition for Review (PFR) File, Tab 3 at 6. The agency has filed an opposition. PFR File, Tab 5.

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[1] The appellant has not demonstrated that any of the documents attached to her petition for review contain information that was unavailable to her prior to the close of the record below despite her due diligence. PFR File, Tab 3 at 11-26; *see Grassell v. Department of Transportation*, 40 M.S.P.R. 554, 564 (1989); *Avansino v. U.S. Postal Service*, 3 M.S.P.R. 211, 214 (1980). Thus, we have not considered them. Further, we have not considered any of the documents that the appellant has submitted after the

ANALYSIS

¶6 The Federal Employees' Compensation Act provides, inter alia, that federal employees who suffer compensable injuries enjoy certain rights to be restored to their previous or comparable positions. 5 U.S.C. § 8151(b); *Tat v. U.S. Postal Service*, 109 M.S.P.R. 562, ¶ 9 (2008). With respect to "partially recovered" individuals, defined in the regulations as those who have recovered sufficiently to return to part-time or light duty or to another position with less demanding physical requirements, OPM's regulations require agencies to "make every effort to restore in the local commuting area, according to the circumstances in each case, an individual who has partially recovered from a compensable injury and who is able to return to limited duty." 5 C.F.R. §§ 353.102, 353.301(d). Under 5 C.F.R. § 353.304(c), "[a]n individual who is partially recovered from a compensable injury may appeal to MSPB for a determination of whether the agency is acting arbitrarily and capriciously in denying restoration." The United States Court of Appeals for the Federal Circuit recently issued a decision holding that, in order to establish jurisdiction over a restoration appeal under that section, an appellant must prove by preponderant evidence that: (1) She was absent from her position due to a compensable injury; (2) she recovered sufficiently to return to duty on a part-time basis or to return to work in a position with less demanding physical requirements than those previously required of her; (3) the agency denied her request for restoration; and (4) the denial was arbitrary and capricious because of the agency's failure to perform its obligations under 5 C.F.R. § 353.301(d). *Bledsoe v. Merit Systems Protection Board*, 659 F.3d 1097, 1104 (Fed. Cir. 2011); *Latham v. U.S. Postal Service*, 117 M.S.P.R. 400, ¶ 10 (2012). This decision effectively overruled the Board's previous jurisdictional test

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close of the record on review. PFR File, Tabs 6, 8. The agency did not file a cross petition for review, and the Board's regulations do not allow a reply to the agency's response to the petition for review. *See* 5 C.F.R. § 1201.114(b), (d).

requiring that the appellant make nonfrivolous allegations of each of the four elements in order to establish jurisdiction. *Latham*, 117 M.S.P.R. 400, ¶ 10; *see, e.g.*, *Chen v. U.S. Postal Service*, 97 M.S.P.R. 527, ¶ 13 (2004), *overruled by Latham*, 117 M.S.P.R. 400, ¶ 10.

¶7 This appeal was filed prior to *Bledsoe* and *Latham*, and the administrative judge used the jurisdictional standard in effect at the time of his decision to find that the appellant made nonfrivolous allegations of jurisdiction entitling her to a hearing on the merits. In light of *Bledsoe* and *Latham*, however, the correct jurisdictional standard is whether the appellant proved the jurisdictional elements by preponderant evidence, and, if an appellant establishes jurisdiction over a 5 C.F.R. § 353.304(c) appeal, she automatically prevails on the merits. *See Latham*, 117 M.S.P.R. 400, ¶ 10 & n.9. For the following reasons, we find that the appellant has established jurisdiction over her restoration appeal by a preponderance of the evidence and is therefore entitled to relief as granted by this Opinion and Order.

The appellant has established by preponderant evidence that the agency denied restoration on November 11, 2008, August 6, 2009, and July 28, 2010.

¶8 We agree with the administrative judge's findings that the appellant demonstrated that she was absent from her position due to her compensable injury and that she recovered sufficiently to return to work in a position with less demanding physical requirements than those previously required of her. ID at 8. We also find that the appellant established by preponderant evidence that the agency denied her requests for restoration. The record reflects that the agency restored the appellant to a modified or limited duty assignment after her compensable injury. IAF, Tab 23 at 190, 193, 195, 197 (providing modified duty assignments of 8 hours per day). On November 11, 2008, the agency reduced her workday from 8 hours to 5 hours pursuant to medical documentation indicating that she was limited to performing certain tasks for no longer than 5 hours per day. IAF, Tab 4 at 8, 20. On August 6, 2009, the agency further reduced her

workday from 5 hours per day to 2 hours per day pursuant to medical documentation indicating that she was limited to performing certain tasks for no longer than 2 hours per day. *Id.* at 10. On July 28, 2010, the agency offered her a rehabilitation modified position of 2 hours per day. IAF, Tab 9 at 20. We find that these reductions in work hours constitute appealable denials of restoration.

¶9 A partially recovered individual who has been restored to duty may not challenge the details or circumstances of the restoration. *See Urena v. U.S. Postal Service*, 113 M.S.P.R. 6, ¶ 9 (2009). The Board has found, however, that an agency's rescission of a previously provided restoration or the discontinuation of a limited duty position may constitute an appealable denial of restoration. *Id.*, ¶¶ 2-4, 9, 11; *see Sanchez v. U.S. Postal Service*, 114 M.S.P.R. 345, ¶¶ 2-4, 11-12 (2010). The Board has additionally found that the agency's partial elimination of previously afforded limited duty constitutes a rescission of a previously provided restoration. *Kinglee v. U.S. Postal Service*, 114 M.S.P.R. 473, ¶ 14 (2010). In *Kinglee*, the Board found, under the pre-*Bledsoe*/*Latham* jurisdictional standard, that the appellant's allegation that the agency reduced the appellant's limited duty from 8 hours to 90 minutes per day pursuant to the NRP was a nonfrivolous allegation of a denial of restoration. *Id.*, ¶¶ 13-14. Although *Kinglee* left open the question of whether affording part-time restoration in circumstances other than the agency's reduction of hours pursuant to its NRP constitutes a denial of restoration, we find no reason to distinguish the instant appeal on the basis that the reduction of hours occurred outside of the NRP. *Id.*

¶10 The administrative judge found that this case is distinguishable from cases in which the Board found that a reduction of hours under the NRP constituted a denial of restoration because the circumstances here do not involve the issues considered during the NRP process, namely, whether necessary work was available rather than whether the employee had been provided work meeting her medical restrictions. ID at 10. Such a distinction is not relevant here, however, because the medical records from the appellant's doctor and the Department of

Labor reflect that the appellant was capable of working 8 hours each day and required modified duty with respect to certain tasks. IAF, Tab 4 at 19-24. The agency stated that there were no operationally necessary tasks within her medical restrictions and reduced her hours. Thus, the circumstances of this appeal are similar to any agency action under the NRP in which the agency conducted a search to determine whether operationally necessary work was available within an employee's medical restrictions. IAF, Tab 20 at 10 of 54. Consequently, we find that the appellant established by preponderant evidence that the agency denied restoration on November 11, 2008, when it reduced her hours to 5 hours per day, and August 6, 2009, when it reduced her hours to 2 hours per day.[2] *See Bolton v. U.S. Postal Service*, 115 M.S.P.R. 230, ¶ 11 (2010); *Ferrin-Rodgers v. U.S. Postal Service*, 115 M.S.P.R. 140, ¶ 13 (2010).

¶11 The appellant also argued that the July 28, 2010 offer of the rehabilitation modified position under the NRP constituted a denial of restoration. The administrative judge found that this was simply a challenge to the terms and conditions of her restoration and not a denial of restoration over which the Board exercises jurisdiction. ID at 11. We disagree. On August 6, 2009, the agency rescinded its prior offer of restoration and reduced the appellant's workday to 2 hours per day. IAF, Tab 9 at 14. Thereafter, the agency offered a series of modified assignments for 2 hours per day. IAF, Tab 9 at 15, 17-18. Each time, the appellant objected to the offer as not in accordance with the Department of Labor's recommendation that she work 8 hours per day. IAF, Tab 15 at 17-20, 29-30. Thus, to the extent that the agency was formalizing the 2-hour workday

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[2] The agency argues that the appellant accepted the 5-hour assignment without protest and, therefore, she cannot be considered to have made a request for restoration that the agency denied. IAF, Tab 23 at 13. The Board has held, however, that the rescission of restoration rights previously granted or a discontinuation of a limited duty assignment may be a denial of restoration regardless of whether the action was protested by the employee. *See, e.g.*, *Sanchez*, 114 M.S.P.R. 345, ¶¶ 4, 11. Further, it appears that this issue was raised with agency officials. IAF, Tab 9 at 24.

under the NRP, we find that this also constitutes a denial of restoration consistent with the agency's original decision to rescind the modified assignment that it had previously provided to the appellant.

The appellant has established by preponderant evidence that the agency's denial of restoration was arbitrary and capricious.

¶12 An appellant can demonstrate that the agency's denial of restoration was arbitrary and capricious if the record establishes that the agency did not examine the entire local commuting area in determining the available work within the appellant's medical restrictions, as required under 5 C.F.R. § 353.301(d). *Ferrin-Rodgers*, 115 M.S.P.R. 140, ¶ 14. The appellant argued that the agency failed to search for alternative assignments in the local commuting area. IAF, Tab 4 at 1-2, Tab 15 at 2-4, Tab 22 at 1. The agency argued that there were only 2 hours of operationally necessary work within the appellant's medical restrictions and that the appellant's limitation on fine manipulation limited her work "both in the Manual Unit and in most positions in the facility." IAF, Tab 7 at 6, Tab 39 at 16-18, 26-29. There is no indication, however, that the agency conducted a search for work within the appellant's medical restrictions in the local commuting area in 2008 or 2009; the record evidence only establishes that the agency searched for tasks for the appellant in her own facility. IAF, Tab 7 at 15-16, Tab 39 at 26-28. Further, the agency only submitted evidence that it conducted a search for work within the local commuting area in October 2010, pursuant to the NRP. IAF, Tab 20 at 20-53 of 54, 1-42 of 53. Thus, because the record supports the appellant's unrebutted allegations that the agency did not conduct a search within the local commuting area in 2008 or 2009, we find that she has demonstrated by preponderant evidence that the agency's denials of restoration in November 2008 and August 2009 were arbitrary and capricious. *See Rodriguez-Moreno v. U.S. Postal Service*, 115 M.S.P.R. 103, ¶ 17 (2010); *Urena*, 113 M.S.P.R. 6, ¶ 13.

¶13 Furthermore, with respect to the October and November 2010 search within the local commuting area[3] that the agency conducted pursuant to the NRP, which occurred after the appellant filed her initial appeal, the agency identified the appellant's restrictions as "no reaching above shoulder, pushing and lifting" and "not to exceed ten (10) pounds and two (2) hours total per work day." IAF, Tab 20 at 23 of 54. The appellant argues that the agency only looked for a total of 2 hours of work per workday, and, indeed, such language suggests that the appellant was limited to 2 hours of work per day rather than limited in specific activities to 2 hours of work per day. Although the agency argues that its delay of 4 months between the time that it offered the appellant the rehabilitation modified position and the time that it initiated a search of the local commuting area was not arbitrary and capricious, IAF, Tab 39 at 19-20, the search itself was limited to 2 hours of work per day rather than a search for tasks that could provide the appellant with a 40-hour workweek, *see Bolton*, 115 M.S.P.R. 230, ¶ 16. Thus, we find that the improper search conducted by the agency was an arbitrary and capricious denial of restoration.

¶14 The agency argues that it had no available work within the appellant's medical restrictions and that the reductions in her work hours were pursuant to the medical documentation that it received. Indeed, it has not been established that any tasks were available beyond the work provided to the appellant.[4] The Board will not order the appellant restored to an assignment that was properly discontinued, nor will it order back pay based on such an assignment because that would put the appellant in a better position than if the wrongful action had not

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[3] The parties stipulated to the applicable local commuting area and the facilities within it. IAF, Tab 41.

[4] Although the appellant submitted affidavits stating that there were 8 hours of work available within her medical restrictions, she did not establish by preponderant evidence that such work was available. IAF, Tab 4 at 4, Tab 40 at 4-5; *see Latham*, 117 M.S.P.R. 400, ¶ 55.

occurred. Rather, in a case like this one, in which the denial of restoration was arbitrary and capricious for lack of a proper job search, the Board has found that the appropriate remedy is for "the agency to conduct an appropriate search within the local commuting area retroactive to . . . the date of the appellant's request for restoration, and to consider her for any suitable vacancies." *Sapp v. U.S. Postal Service*, 82 M.S.P.R. 411, ¶ 21 (1999). The remedy of a retroactive job search will be sufficient to correct the wrongful action and substitute it with a correct one based on an appropriate search. It will not, however, put the appellant in a better position than she was in before the wrongful action because it leaves open the possibility that the agency might still be unable to find an appropriate assignment available as of November 11, 2008. The appellant may be entitled to back pay only if the agency's retroactive job search uncovers available work to which it could have restored her. Therefore, this case is distinguishable from *Latham*, 117 M.S.P.R. 400, ¶¶ 77, 83, where the Board ordered the agency to retroactively restore two appellants to their former modified assignments. In those situations, the Board found that the agency had acted arbitrarily and capriciously because the appellants established that the limited circumstances under which the agency could legitimately discontinue their modified assignments were not present. *Latham*, 117 M.S.P.R. 400, ¶¶ 42, 49.

ORDER

¶15 We ORDER the agency to conduct a proper job search retroactive to November 11, 2008, and to consider the appellant for any suitable assignments available during that time period consistent with its restoration obligations under 5 C.F.R. § 353.301(d). The agency must complete this action no later than 30 days after the date of this decision.

¶16 In the event that the agency's retroactive job search uncovers available work to which it could have restored the appellant, we ORDER the agency to pay the appellant the correct amount of back pay, interest on back pay, and other

benefits under the Back Pay Act and/or Postal Service Regulations, as appropriate, no later than 60 calendar days after the date on which it completes its job search. In such circumstances, we ORDER the appellant to cooperate in good faith in the agency's efforts to calculate the amount of back pay, interest, and benefits due, and to provide all necessary information the agency requests to help it carry out the Board's Order. If the agency's retroactive job search uncovers any suitable assignments and there is a dispute about the amount of back pay, interest due, and/or other benefits, we ORDER the agency to pay the appellant the undisputed amount no later than 60 calendar days after the date on which it completes its job search.

¶17 We further ORDER the agency to tell the appellant promptly in writing when it believes it has fully carried out the Board's Order and to describe the actions it took to carry out the Board's Order. The appellant, if not notified, should ask the agency about its progress. *See* 5 C.F.R. § 1201.181(b).

¶18 No later than 30 days after the agency tells the appellant that it has fully carried out the Board's Order, the appellant may file a petition for enforcement with the office that issued the initial decision in this appeal if the appellant believes that the agency did not fully carry out the Board's Order. The petition should contain specific reasons why the appellant believes that the agency has not fully carried out the Board's Order, and should include the dates and results of any communication with the agency. 5 C.F.R. § 1201.182(a).

¶19 For agencies whose payroll is administered by either the National Finance Center of the Department of Agriculture (NFC) or the Defense Finance and Accounting Service (DFAS), two lists of the information and documentation necessary to process payments and adjustments resulting from a Board decision are attached. In the event the appellant is entitled to back pay, as set forth above, the agency is ORDERED to timely provide DFAS or NFC with all documentation necessary to process payments and adjustments resulting from the Board's

decision in accordance with the attached lists so that payment can be made within the 60-day period set forth above.

¶20 This is the final decision of the Merit Systems Protection Board in this appeal. Title 5 of the Code of Federal Regulations, section 1201.113(c) (5 C.F.R. § 1201.113(c)).

NOTICE TO THE APPELLANT REGARDING YOUR FURTHER REVIEW RIGHTS

You have the right to request the United States Court of Appeals for the Federal Circuit to review this final decision. You must submit your request to the court at the following address:

United States Court of Appeals
for the Federal Circuit
717 Madison Place, N.W.
Washington, DC 20439

The court must receive your request for review no later than 60 calendar days after your receipt of this order. If you have a representative in this case and your representative receives this order before you do, then you must file with the court no later than 60 calendar days after receipt by your representative. If you choose to file, be very careful to file on time. The court has held that normally it does not have the authority to waive this statutory deadline and that filings that do not comply with the deadline must be dismissed. *See Pinat v. Office of Personnel Management*, 931 F.2d 1544 (Fed. Cir. 1991).

If you need further information about your right to appeal this decision to court, you should refer to the federal law that gives you this right. It is found in Title 5 of the United States Code, section 7703 (5 U.S.C. § 7703). You may read this law, as well as review the Board's regulations and other related material, at our website, http://www.mspb.gov. Additional information is available at the court's website, www.cafc.uscourts.gov. Of particular relevance is the court's

"Guide for Pro Se Petitioners and Appellants," which is contained within the court's Rules of Practice, and Forms 5, 6, and 11.

FOR THE BOARD:

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William D. Spencer
Clerk of the Board
Washington, D.C.

DFAS CHECKLIST

INFORMATION REQUIRED BY DFAS IN ORDER TO PROCESS PAYMENTS AGREED UPON IN SETTLEMENT CASES OR AS ORDERED BY THE MERIT SYSTEMS PROTECTION BOARD

AS CHECKLIST: INFORMATION REQUIRED BY IN ORDER TO PROCESS PAYMENTS AGREED UPON IN SETTLEMENT CASES

CIVILIAN PERSONNEL OFFICE MUST NOTIFY CIVILIAN PAYROLL OFFICE VIA COMMAND LETTER WITH THE FOLLOWING:

1. Statement if Unemployment Benefits are to be deducted, with dollar amount, address and POC to send.
2. Statement that employee was counseled concerning Health Benefits and TSP and the election forms if necessary.
3. Statement concerning entitlement to overtime, night differential, shift premium, Sunday Premium, etc, with number of hours and dates for each entitlement.
4. If Back Pay Settlement was prior to conversion to DCPS (Defense Civilian Pay System), a statement certifying any lump sum payment with number of hours and amount paid and/or any severance pay that was paid with dollar amount.
5. Statement if interest is payable with beginning date of accrual.
6. Corrected Time and Attendance if applicable.

ATTACHMENTS TO THE LETTER SHOULD BE AS FOLLOWS:

1. Copy of Settlement Agreement and/or the MSPB Order.

2. Corrected or cancelled SF 50's.

3. Election forms for Health Benefits and/or TSP if applicable.

4. Statement certified to be accurate by the employee which includes:

a. Outside earnings with copies of W2's or statement from employer.
b. Statement that employee was ready, willing and able to work during the period.
c. Statement of erroneous payments employee received such as; lump sum leave, severance pay, VERA/VSIP, retirement annuity payments (if applicable) and if employee withdrew Retirement Funds.

5. If employee was unable to work during any or part of the period involved, certification of the type of leave to be charged and number of hours.

USDA UNITED STATES DEPARTMENT OF AGRICULTURE

NATIONAL FINANCE CENTER CHECKLIST FOR BACK PAY CASES

Below is the information/documentation required by National Finance Center to process payments/adjustments agreed on in Back Pay Cases (settlements, restorations) or as ordered by the Merit Systems Protection Board, EEOC, and courts**.**

1. Initiate and submit AD-343 (Payroll/Action Request) with clear and concise information describing what to do in accordance with decision.

2. The following information must be included on AD-343 for Restoration:

a. Employee name and social security number.
b. Detailed explanation of request.
c. Valid agency accounting.
d. Authorized signature (Table 63)
e. If interest is to be included.
f. Check mailing address.
g. Indicate if case is prior to conversion. Computations must be attached.
h. Indicate the amount of Severance and Lump Sum Annual Leave Payment to be collected. (if applicable)

Attachments to AD-343

1. Provide pay entitlement to include Overtime, Night Differential, Shift Premium, Sunday Premium, etc. with number of hours and dates for each entitlement. (if applicable)

2. Copies of SF-50's (Personnel Actions) or list of salary adjustments/changes and amounts.

3. Outside earnings documentation statement from agency.

4. If employee received retirement annuity or unemployment, provide amount and address to return monies.

5. Provide forms for FEGLI, FEHBA, or TSP deductions. (if applicable)

6. If employee was unable to work during any or part of the period involved, certification of the type of leave to be charged and number of hours.

7. If employee retires at end of Restoration Period, provide hours of Lump Sum Annual Leave to be paid.

NOTE: If prior to conversion, agency must attach Computation Worksheet by Pay Period and required data in 1-7 above.

The following information must be included on AD-343 for Settlement Cases: (Lump Sum Payment, Correction to Promotion, Wage Grade Increase, FLSA, etc.)

a. Must provide same data as in 2, a-g above.
b. Prior to conversion computation must be provided.
c. Lump Sum amount of Settlement, and if taxable or non-taxable.

If you have any questions or require clarification on the above, please contact NFC's Payroll/Personnel Operations at 504-255-4630.